



**COUNCIL OF  
THE EUROPEAN UNION**



Brussels, 12 December 2005  
15682/05 (Presse 357)

## **Council extends 15% minimum standard VAT rate until 2010**

The Council adopted today<sup>1</sup> a directive extending until the end 2010 the minimum standard rate of value added tax at 15% (*14308/05 and 15225/05 ADD1*).

The directive maintains the minimum standard rate of VAT applicable in EU member states currently in force, that was normally due to expire on 31 December 2005, for a further period long enough to cover the ongoing strategy to simplify and modernise current EU legislation on VAT. The current minimum level of VAT is set at 15% by directive 77/388/EEC.

The standard rate of VAT is fixed by each member state as a percentage of the taxable amount and is the same for the supply of all goods and services.

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<sup>1</sup> The decision was taken by the General Affairs Council, without discussion.

**P R E S S**

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